

HELM

FINANCIAL CORPORATION

3-153A001

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

May 28, 1993

RECORDATION NO. 16738-A
FILED 1993

JUN 2 1993 9:55 AM

INTERSTATE COMMERCE COMMISSION

MOTOR OPERATING UNIT
JUN 1 11 52 AM '93

Ms. Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th and Constitution Avenue, N.W.
Washington, DC 20423

RE: Lease of Railroad Equipment dated as of December 1, 1989 ("Lease")
between Helm Financial Corporation and Louisville Gas and Electric
Company

Dear Ms. Lee:

On behalf of Helm Financial Corporation, I submit for filing and recording,
under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder
the following document:

Two (2) fully executed originals of Amendment No. 1 dated July 13, 1992
to the Lease ("Amendment No. 1") between Helm Financial Corporation and
Louisville Gas and Electric Company.

In connection with the recording of Amendment No. 1, please note the following
information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3500
San Francisco, CA 94111

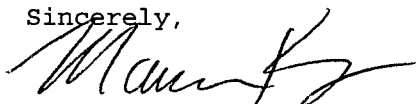
Name and Address of Lessee: Louisville Gas and Electric Company
820 West Broadway
Louisville, Kentucky 40232

Equipment: Forty-six (46) Open Top Hopper Railcars (See
Annex A.1. for Car Numbers)

Previous ICC Filing: Lease filed on January 22, 1990, Recordation No.
16738.

Please file Amendment No. 1 under the next available recordation number. The
filing fee of sixteen dollars (\$16.00) is enclosed.

Sincerely,



Maureen Krieg
Contracts Administrator

mek
Enclosures (2)

CERTIFICATION OF TRUE COPY JUN 2 1993 9:55 AM

INTERSTATE COMMERCE COMMISSION

On May 7, 1992, I Sharon L. Van Fossan examined the original copy of the Amendment No. 1 dated July 13, 1992 to the Lease of Railroad Equipment dated as of December 1, 1989 between Helm Financial Corporation and Louisville Gas and Electric Company and I hereby certify that I have compared the attached duplicate copy with the original and that it is a complete, true and correct copy of the original in all respects, including the dates, signatures and acknowledgement thereof.



Sharon L. Van Fossan
Contracts Administrator

STATE OF CALIFORNIA

COUNTY OF SAN FRANCISCO

On May 7, 1993, before me, Andrea Drongoski personally appeared Sharon L. Van Fossan, Contracts Administrator for **HELM FINANCIAL CORPORATION**,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

Witness my hand and official seal.


SIGNATURE OF THE NOTARY

AMENDMENT NO. 1

THIS AMENDMENT NO. 1 (the "Amendment") to the Lease of Railroad Equipment dated as of December 1, 1989 (the "Lease") between HELM FINANCIAL CORPORATION (the "Lessor") and LOUISVILLE GAS AND ELECTRIC COMPANY (the "Lessee") is made as of July 13, 1992 between Lessor and Lessee.

R E C I T A L S :

- A. Lessor and Lessee are parties to the Lease pursuant to which forty-six (46), 3800 cubic foot, 100-ton, five (5) pocket, rapid discharge open top hopper railcars bearing the reporting marks and numbers as provided in Annex A to the Lease (the "Unit(s)") were leased and delivered by Lessor to Lessee.
- B. Lessor and Lessee desire to terminate the Lease for the twenty-five (25) Units described in Annex A attached hereto ("Terminated Unit(s)").
- C. Lessor and Lessee desire to replace the Terminated Units by adding to the Lease the twenty-five (25) open top hopper described in Annex A.1., attached hereto ("Replacement Unit(s)").
- D. Lessor and Lessee desire to amend the Lease as provided herein.

NOW, THEREFORE, in consideration of the premises and mutual covenants herein contained, the parties agree to amend the Lease as follows:

- 1. All terms defined in the Lease shall have the meanings defined therein when used in this Amendment.
- 2. This Amendment shall become effective on the date of its full execution by both parties.
- 3. Lessor shall deliver to Lessee each Replacement Unit pursuant to the provisions of Section 1 of the Lease, and the term of the Lease for each Replacement Unit shall commence on the date such Replacement Unit is accepted by Lessee ("Date of Acceptance") at the Acceptance Point (as defined in Section 1 of the Lease) and shall continue for all Replacement Units through January 31, 1993.
- 4. Each one (1) Terminated Unit shall be terminated from the Lease on the Date of Acceptance of each one (1) Replacement Unit. Acceptance of each Replacement Unit by Lessee and the termination of the Lease for each Terminated Unit shall be evidenced by a "Certificate of Acceptance and Termination" in the form set forth in Annex B attached hereto, the execution

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of which shall constitute conclusive evidence of delivery and acceptance of the Replacement Units and termination of the Terminated Units therein identified.

5. Effective on the Date of Acceptance of the last Replacement Car, Annex A to the Lease is hereby replaced by Annex A.1., and wherever Annex A appears in the Lease shall mean Annex A.1.
6. Lessee shall provide Lessor secure storage for each Terminated Unit for a twenty-five (25) day free period ("Free Storage Period"), and at the end of such Free Storage Period for each Terminated Unit, Lessee shall, at Lessor's direction, return such Terminated Unit to Lessor pursuant to the return provisions of Sections 9 and 11 of the Lease.
7. Except as expressly modified by this Amendment, all terms and provisions of the Lease shall remain in full force and effect.
8. This Amendment may be executed by the parties hereto in any number of counterparts, and all said counterparts taken together shall be deemed to constitute one and the same instrument.

IN WITNESS THEREOF, the Lessor and Lessee each pursuant to due authority have caused these presents to be signed in their respective corporate names.

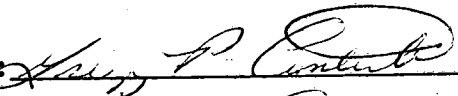
HELM FINANCIAL CORPORATION

LOUISVILLE GAS AND ELECTRIC
COMPANY

By: 

Title: President

Date: May 3, 1993

By: 

Title: MGR Coal Supply

Date: 4/20/93

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STATE OF CALIFORNIA)
)
COUNTY OF SAN FRANCISCO)

On this _____ day of _____, 1993, before me personally appeared Richard C. Kirchner, to me personally known, who, being by me duly sworn, says that he is President of **HELM FINANCIAL CORPORATION**, that said instrument was signed and sealed on behalf of said corporation and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Notary Public

My Commission Expires: _____

[Notarial Seal]

STATE OF KENTUCKY)
)
COUNTY OF JEFFERSON)

On this 20th day of April, 1993, before me personally appeared Gregg P. Cantrell, to me personally known, who, being by me duly sworn, says that he is Mgr. Coal Supply of **LOUISVILLE GAS & ELECTRIC COMPANY**, that said instrument was signed and sealed on behalf of said corporation by authority of its President and Directors and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Patricia A. Harold
Notary Public

My Commission Expires: June 7, 1995

[Notarial Seal]

STATE OF CALIFORNIA

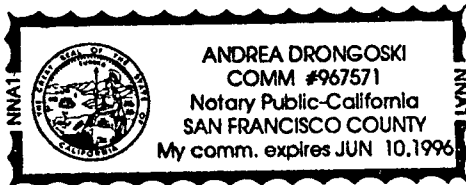
COUNTY OF SAN FRANCISCO

On May 3, 1993, before me, Andrea Drongoski
personally appeared Richard C. Kirchner, President of HELM FINANCIAL
CORPORATION,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the
person(s) whose name(s) is/are subscribed to the within
instrument and acknowledged to me that he/she/they executed the
same in his/her/their authorized capacity(ies), and that by
his/her/their signature(s) on the instrument the person(s), or
the entity upon behalf of which the person(s) acted, executed
the instrument.

Witness my hand and official seal.



Andrea Drongoski
SIGNATURE OF THE NOTARY

ANNEX A

Terminated Units

1.	BUKX	197812
2.	BUKX	197832
3.	BUKX	197835
4.	BUKX	197836
5.	BUKX	197838
6.	BUKX	197847
7.	BUKX	197852
8.	BUKX	197860
9.	BUKX	197861
10.	BUKX	197863
11.	BUKX	197864
12.	BUKX	197865
13.	BUKX	197873
14.	BUKX	197876
15.	BUKX	197888
16.	BUKX	197910
17.	BUKX	197927
18.	BUKX	197932
19.	BUKX	197941
20.	BUKX	197946
21.	BUKX	197950
22.	BUKX	81039
23.	BUKX	81051
24.	BUKX	81056
25.	BUKX	81071

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ANNEX A.1.

to the

Lease of Railroad Equipment dated as of December 1, 1989

Equipment Description:

Forty-six (46), 3,800 cubic foot, 100-ton capacity, five (5) pocket, rapid discharge open top hopper railcars.

Reporting Marks
and Numbers for
Existing Units

1.	BUKX	197802
2.	BUKX	197805
3.	BUKX	197807
4.	BUKX	197817
5.	BUKX	197919
6.	BUKX	81025
7.	BUKX	81030
8.	BUKX	81034
9.	BUKX	81046
10.	BUKX	81048
11.	BUKX	81052
12.	BUKX	81054
13.	BUKX	81055
14.	BUKX	81063
15.	BUKX	81066
16.	BUKX	81068
17.	BUKX	81069
18.	BUKX	81072
19.	BUKX	81073
20.	BUKX	81076
21.	BUKX	81077

Reporting Marks
and Numbers for
Replacement Units

1.	BUKX	81005
2.	BUKX	81007
3.	BUKX	81010
4.	BUKX	81013
5.	BUKX	81018
6.	BUKX	81020
7.	BUKX	81022
8.	BUKX	81026
9.	BUKX	81027
10.	BUKX	81028
11.	BUKX	81037
12.	BUKX	81042
13.	BUKX	81057
14.	BUKX	81058
15.	BUKX	81060
16.	BUKX	81062
17.	BUKX	81078
18.	BUKX	81080
19.	BUKX	84003
20.	BUKX	84015
21.	BUKX	84020
22.	BUKX	84082
23.	BUKX	84117
24.	BUKX	84151
25.	BUKX	84160

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ANNEX B

CERTIFICATE OF ACCEPTANCE AND TERMINATION

The undersigned, a duly authorized representative of LOUISVILLE GAS & ELECTRIC COMPANY (the "Lessee"), does hereby certify that he has caused to be inspected and, on the date set out below, has accepted on behalf of the Lessee the following described Units of equipment, which Units are in good order, condition and repair and conform in all respects to the terms, provisions, requirements and standards of the certain Lease of Railroad Equipment dated as of December 1, 1989, as amended, between Helm Financial Corporation and Lessee.

Equipment Description:

Twenty-five (25), 3,800 cubic foot, 100-ton capacity, five (5) pocket, rapid discharge open top hopper railcars.

<u>Reporting Marks and Numbers for Replacement Units</u>	<u>Date of Acceptance</u>	<u>Reporting Marks and Numbers for Terminated Units</u>	<u>Date of Termination</u>
1. BUKX 81005	September 1, 1992	1. BUKX 197812	September 1, 1992
2. BUKX 81007	"	2. BUKX 197832	"
3. BUKX 81010	"	3. BUKX 197835	"
4. BUKX 81013	"	4. BUKX 197836	"
5. BUKX 81018	"	5. BUKX 197838	"
6. BUKX 81020	"	6. BUKX 197847	"
7. BUKX 81022	"	7. BUKX 197852	"
8. BUKX 81026	"	8. BUKX 197560	"
9. BUKX 81027	"	9. BUKX 197861	"
10. BUKX 81028	"	10. BUKX 197863	"
11. BUKX 81037	"	11. BUKX 197864	"
12. BUKX 81042	"	12. BUKX 197865	"
13. BUKX 81057	"	13. BUKX 197873	"
14. BUKX 81058	"	14. BUKX 197386	"
15. BUKX 81060	"	15. BUKX 197888	"
16. BUKX 81062	"	16. BUKX 197910	"
17. BUKX 81078	"	17. BUKX 197927	"
18. BUKX 81080	"	18. BUKX 197932	"
19. BUKX 84003	"	19. BUKX 197941	"
20. BUKX 84015	"	20. BUKX 197946	"
21. BUKX 84020	"	21. BUKX 197950	"
22. BUKX 84082	"	22. BUKX 81039	"
23. BUKX 84117	"	23. BUKX 81051	"
24. BUKX 84151	"	24. BUKX 81056	"
25. BUKX 84160	"	25. BUKX 81071	"

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[Handwritten signature]